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## **INTRODUCTION**

The YWCA of Greater Flint/Domestic Violence and Sexual Assault Project entered into contract numbers DV-00-25001, STOP-00-25001, RPS-00-25001, ES-01-25004, FMRC-98-99300 and COUN-01-99144 with the Michigan Family Independence Agency (FIA). The DV contract was to provide Emergency Shelter, Twenty-Four Hour Hotline, Crisis, Support, and Group Counseling and Support Services. The STOP contract was to provide Legal Advocacy services to assist victims of domestic violence to achieve safety and autonomy, and provide training for police, prosecutors, advocates and court personnel. The RPS contract was to provide a Twenty-Four Hour Crisis Hotline, Direct Emergency Intervention Services, Follow-Up Support Counseling, Ongoing Support and Advocacy, and Community Education. The ES contract was to provide Emergency Shelter to individuals who are in crisis situations or who are homeless. The FMRC and the COUN contracts were to provide individual, family and group counseling for victims of domestic violence and sexual assault. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services was reimbursed for actual and units of service costs incurred through submission of monthly billings to FIA. The DV, STOP, RPS and ES contracts totaled \$331,074 and the FMRC and COUN were billed on a unit rate basis and covered the period October 1, 2000 through September 30, 2001.

## **SCOPE**

The Office of Internal Audit performed an audit of YWCA of Greater Flint/ Domestic Violence and Sexual Assault Services to determine if the agency's billings were accurate, and if costs billed were allowable and properly supported by the accounting records and supporting documentation in accordance with the terms of the contract. Our audit covered the period October 1, 2000 through September 30, 2001.

## **EXECUTIVE SUMMARY**

Based on our audit, we conclude that YWCA of Greater Flint/Domestic Violence and Sexual Assault Services has underbilled FIA \$5,338.04 for the DV, STOP, and RPS contracts, and overbilled FIA by \$2,478.71 for the FMRC and COUN contracts. Our report recommends the Child and Family Services Administration allow the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services to submit revised billings that include the underbilled and exclude the overbilled costs for the contract year 2001 for the DV, STOP, and RPS contracts. Our report also recommends that the Field Operations Administration initiate the process to recoup \$2,478.71 for the overbillings in the FMRC and COUN contracts.

## **YWCA RESPONSE**

The management of the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services has reviewed all findings and recommendations included in this report. They indicated in a response dated January 7, 2002 that they are in general agreement with the report.

## **FINDINGS AND RECOMMENDATIONS**

### **DV Contract**

#### **Salaries**

1. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services underbilled FIA \$1,109.51. The actual salaries incurred exceeded the amount billed.

#### **Supplies**

2. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services overbilled FIA \$523.91 for a \$224.96 refrigerator that was not received and for \$298.95 in plumbing supplies.

### Case File Review

3. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services did not have completed TANF forms on file for 5 out of 11 case records reviewed. However, the case file documentation showed that the clients were eligible, based on income levels. The TANF forms are required by the contract to adequately document client eligibility.

WE RECOMMEND that Child and Family Service Administration advise YWCA of Greater Flint/Domestic Violence and Sexual Assault Services to document client eligibility by completing the TANF forms for all clients receiving services.

WE ALSO RECOMMEND that the Child and Family Services Administration inform the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services that they may submit a revised final billing that includes the costs that we have identified as underbilled, and excludes those we have identified as overbilled.

### **STOP Contract**

#### Salaries

4. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services underbilled FIA \$581.66 for salaries due to the actual costs exceeding the billed amount.

#### Fringe Benefits

5. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services underbilled FIA \$2,149.85 due to the actual fringe benefit costs exceeding the billed amount.

#### Occupancy

6. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services underbilled FIA \$1,939.43 for occupancy due to the actual cost of building expenses being greater than what was billed for.

#### Communication

7. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services overbilled FIA \$33.52 for communication due to the cost of telephone charges not being allowable under the terms of the contract.

#### Equipment

8. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services underbilled FIA \$100.79 due to the actual equipment charges being greater than the billed amount.

#### Miscellaneous

9. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services overbilled FIA \$26.12 for miscellaneous expenses because the actual costs incurred were less than the billed amount.

WE RECOMMEND that the Child and Family Services Administration inform the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services that they may submit a revised final billing that includes those costs we have identified as underbilled, and exclude those we have identified as overbilled.

## **RPS Contract**

### **Fringe Benefits**

10. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services underbilled FIA \$40.35 due to the actual fringe benefit costs exceeding the billed amount.

WE RECOMMEND that the Child and Family Services Administration inform the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services that they may submit a revised final billing that includes those costs we have identified as underbilled.

## **ES Contract**

No findings in this contract

## **FMRC Contract**

### **Group Counseling Units**

11. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services overbilled FIA \$1,969.88 for Group Counseling Units. The units were not billed in accordance with the terms of the contract. Fractional units were not calculated when a group consisted of more than FIA clients. Also, fractional units were not billed for when a group consisted of less than 3 FIA clients.

WE RECOMMEND that the Field Operations Administration initiate the process to recoup \$1,969.88 from the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services.

## **COUN Contract**

### **Group Counseling Units**

12. The YWCA of Greater Flint/Domestic Violence and Sexual Assault Services overbilled FIA \$508.83 for Group Counseling Units. For two months the units were not billed in accordance with the terms of the contract. Fractional units were not calculated when the group consisted of more than FIA clients. Also, fractional units were not billed for when a group included less than 3 FIA clients.

WE RECOMMEND that the Field Operations Administration initiate the process to recoup \$508.83 from the YWCA of Greater Flint/Domestic Violence and Sexual Assault Services.